Previous references.

Judicial File 92 of 02
Gen. Fin 100 of 02
Sls (1-2) B.

Later references.

Gen. Fin. 144 of 03.

1902.

(Gen. Finance)

Gen. Fin **File No.** 417 of 03

Serial Nos. 1-2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-2

Part B. for

SUBJECT.

omptroller's action in placing under objection the diture of Rs. 750 / being the fees paid to Hon'ble Mr aran Nair, approved with observations as to gar re appropriation Statement.

No 3377 / Pol R. 91 d. 14.12.03. from the Comptroller States that the Govt. Order issued in Sl. 2 above some modification

H. 2444-5 d. 7.3.04 to the Comptroller and the Registrar of the Chief Court, Mysore.

Approves of the suggestion of the Comptroller that Charge will be met from the allotment of Rs 5000 made in the current year's Budget under 16 A (b) ii Mofussil establishments under Law and Justice

be the ~~Judge~~ Judge

A deept is put up in this Case — both a general direction — for approval.

H.

17/6/03

The Dewan

17/6/3

2 4/8

12439
24-8-03
H 1318 & 21-11-03.

Serial 2.
Gen. Fin 100 of 02

With reference to the above order which was issued the Comptroller now submits that the ~~amount~~ charge will not appear in the Appropriation Report for the year 1902-03 as the amount was paid to Mr Sankara Nair in July last. The Comptroller discusses the object and the utility of the Reappropriation Statement prescribed by the rules in the 3d para of his letter under notice. As regards the observation set forth in the above order — "but the consulting "is unnecessary where he has already "reported that either generally or in "a particular Department, no savings "are likely to be available at all "during the year or where the

Expenditure is indispensable and urgent and must incurred whether or not there is budget provision (Art 162 of the C.A. Code Vol I Page 73)— the Comptroller writes

"the article does not apply to this case as the charge was disputed and excluded from the accounts Moreover the articles 161 & 162 applies only to Sanctioning authorities other than Govt and intended to obviate any postponement of any sums really due by Govt instead of being paid at the time they accrue."

Subd
W. 30/12

Put up Extracts
Articles 161 & 162 (1)
Civil Account Code — (1) Put
Also the file about
the disputed Report for (2)
1902-3 —
How was the
Account adjusted
in the Accts for 1902-3
Was it charged to any (3)
Revenue head —?

W
31/12/05

There is no one on the Appropriation Report for 1902-03. The Comptroller's report is one on 31st January 1903 and it will be the first of its kind

Subd

It has been ascertained that the account has been debited to Stamps head under Law and Justice 2 Law officers (21) Mofussil Establishment 4. Fees to Pleaders in Civil cases

Subd W. 23/1/06

The G sanctioning
of Rs. 7500 the Hon'ble Sir Harvey
Hair & crediting the cost thereof,
debited to the Savings of the year
budget under "Law & Justice"
was passed on 16th May 1903.

The Comptr acquainted the
Bank of Madras, Madras
& make the payment -
Here the transaction
ends virtually.

Effecting the formalities
of a Re-Appn Statement for
the Registration, the Comptr placed
the amount under objection.
This was un necessary. After
the close of the year 1902-3, the
Comptr could have ascertained
from his books whether there
was or was not any savings
under Law & justice and
debited the amount, disposed
with the formalities of a Re-Appn
Statement which is intended
for lapsed Depts. Other than Govt
where there was a specific
order to debit the charges, it
should have been carried out
& treated in the Appn for the
year 1902-3 if necessary. This
course was re-described in
Govt order No 20.1318 dated 21st
November 1903. Indian &
adding to, he makes the present
reference - Whether Bank of
Madras

actually mean the payment
in July 1903 - that is, the
the current year? There appears
to be no difficulty in treating
the charge in the accounts -
having been incurred in 1902-
1902-3, during which year
a provision was given to the
Bank to make the payment.

Even now, it is not
too late to carry out
the orders of Govt - the
Report for 1902-3
is due at the end of January
1904 - i.e. at the close of
this month - the Comptt
may simply be told to
debit the charge to the
year 1902-3 as already
directed & if there be no
saving under Law & Justice
to them the amount the
Extra charge & deal with
in the Report due.

27/1/4

Draft an order accordingly please
& submit to the Dewan. I can-
not understand why so much
Loss is made over this & that

27/1/4

The Secretary

15956
18.2.04.

Submitted to the Dewan with draft

17/2/04

Extract from Civil Account Code

Art. 161- The want of provision in the Estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment.

Money undisputably payable should never be left unpaid and money should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments, and it is an object of very great importance to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date.

X. With refce to Demands
Query & Offg Secys note
thereon dy 23/2. (vide office draft dy 12/16/2/04).

In G.O. No. J. 1822-3 of
J.F. 92-02-05
14th May 1908 a frcg Rs. 750 & 520
sanctioned the Hon'ble Dr. Cash
Nair and the Comptroller was directed
to debit to Savings in the current
year's budget under Law & Justice

On 15th May 03 the Comptroller
quoted that the Registrar, Chief
Court, might be asked to forward a
appropriation Statement through
to office for the formal sanction of
Govt.

He further stated that pending
return of Govt. for the re-appropria-
tion of funds the Bank of Madras,
Madras, had been requested to pay
the amount to the Hon'ble Dr. Cash
Nair and that the charge would be
kept under objection as one of the
items objected but awaiting clear-

The Govt. approved the action taken by the Comptroller and Auditor and the cases which had already been sanctioned, he noted against each & instructed in the Appropriation Report for the year 1902-03

It was also observed that Govt were the final sanctioning authority and the Comptroller had to see the opinion in cases where re-consideration statements based through him from other officers and with more was the little or no hardship in asking him to send up after consulting, if necessary, the Department concerned, a reasoned statement upon [illegible] cases in which Govt. in any department agreed a certain Expenditure from any general head beyond the budget provision

Thereupon the Comptroller stated that as the payment in question

was issued by the Bank of Madras, on the 1st July last, it was to be debited in the accounts of this office for the current year and that accordingly it would not appear in the Appropriation Report for the year 1902-03. and that if this office was required to call for re appropriation statements after the expenditure was sanctioned and incurred instead of the heads of departments forwarding them with their proposals as required by the rules, not only the work of this office would be increased but the object for which the rules were framed would be frustrated. and that under the circumstances the Govt. order above referred to seemed to require modification.

On this a draft was put up observing that though the Bank of Madras actually paid the amount in July 1903 there did not seem any

difficulty in treating the charge in the accounts of this Office as having been incurred in 1902-03, during which year intimation was given to the Bank to make the payment and requesting the Comptroller to debit the charge as already requested and if there was no savings under Law & Justice, to show the amount as an excess charge and deal with it in the Appropriation Report now due.

On the Submission of the above draft the Diwan has made the following observation

"What is the objection to the adoption of the Comptroller's suggestion? If none I would adopt it and send an order accordingly"

The Huzur Head there is clear whom the letter was referred to state any objection he has to the adoption of the Comptroller's suggestion has decided me to submit to the Secretary that he has noted his views on the matter in his note of 27-1-04 and that if the suggestion of the Comptroller is to be adopted it is not explicit from the Comptroller's letter what modification is required in the order of sort.

Sir

The Diwan asks whether there is any objection to adopt the Comptrs suggestion viz that the charge be debited to this years Budget. Is there any objection?

Ll
27/2/04

Submn.

If not be the Comptrs suggestion, there appears to be no objection, provided that the current year Budget provision of (5000) Rs. under 16 Ab. 11 Establishment admits of this charge

N 25/2/04

Mysore Govt. Gen. & Rev. Secretariat,
Revenue Branch.

File No. (if any) and its date—

Draft not approved

Office Draft.

Progs. of the Govt. of H. H. the Maharaja of Mysore.

Read : 2 para

G.O. No. 1318 of 21-11-03 approving the action taken by the Comptroller to the Govt. of H. H. the Maharaja of Mysore in regard to the payment of Rs. 750 to Mr. C. Sankara Nair and directing ~~that~~ that the charge be noted against "Law & Justice" in the appropriation report for the year 1902-03.

~~Order~~ : Letter No. 3377/91 of 14th December 1903 from the Comptroller, stating that as the payment above referred to was made by the Bank of Madras, Madras, on the 4th July last, it will be debited in the accounts of his office for the current year and consequently will not appear in the appropriation report for the year 1902-03.

Observe

Government observe that though the Bank of Madras actually made the payment in July 1903, i.e., during the

current year, there does not seem to be any difficulty in treating the charge in the accounts as having been incurred in 1902-03, during which year a remittance was given to the Bank to make the payment. The Comptroller is therefore requested to debit the charge ~~this year 1902-03~~ as already requested and if there be no barrier under Law and Justice, to show the amount as an Excess charge and deal with it in the Appropriation Report now in

16/2/4 Secretary

To

The Comptroller & Auditor General.

Q.M.G. the Secretary of State

Whatever this objection to this adopting the Comptroller's suggestion & move that we adopt it & send an order accordingly

21.2.04

Find Will you kindly let me know

23/2

Subd to the Dewan

The payment to Mr Shankara Iyer having been actually made in July, i.e during the current official year, I think the Comptr is right in saying that the charge should be debited to this year's accounts. Sanction may be conveyed to this being done and to the charge being first from the allotment of 5000 under 16 A (6)(ii) K. Industrial Establishments under Law & Justice If later on the allotment above named is found to fall short of requirements, then the defect may be met by re-appropriation or by a Special grant.

Subd with a draft

Dft subd to Dewan 29/2/04

H 2/3/04

H 3/3/04

...BUDGET....DEPARTMENT.

OFFICE OF THE

COMPTROLLER, GOVT. OF MYSORE,

BANGALORE, 14th December 190 3

From

Henry Eagles, Esq.,
~~E. R. SUBRAYER, Esq.,~~

Offg: COMPTROLLER. GOVT. OF MYSORE,

Gen Fin 417 903
8l.no. 1

To H.V.Nanjundayya, Esq., M.A.M.L.
~~THE~~ SECRETARY TO THE GOVT. OF MYSORE,

General and Revenue DEPT. s

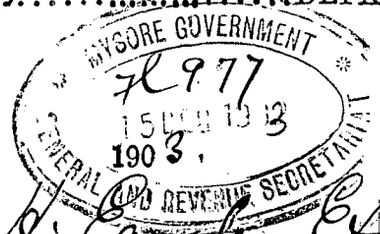
SIR,

In acknowledging the receipt of Government Order No.Fl:1318 dated 21st Ultimo approving the action taken by this office in regard to the payment of Rs.750/- to Mr.C.Sankara Nair and directing to note the charge against "Law & Justice" in the appropriation report for the year 1902-'03; I have the honor to intimate that, as the payment in question was made by the Bank of Madras, Madras on the 14th July last, it will be debited in the accounts of this office for the current year and consequently will not appear in the appropriation report for the year 1902-'03.

The payment having been sanctioned by Government, the Bank of Madras was instructed to pay it. It was however, placed under objection for no other reason than for the want of Budget provisio and the fact was reported to Government as required by note 4 Art: 981 Civil Account Code Vol: II.

Every head of a Department, prior to incurring any charge not provided for in the Budget Estimates, is required to submit a reappropriation statement through this office for Government sanction, vide rules 21 to 24 Part I Chapter II of the Financial rules & Arts: 158 to 160 Civil Account Code Vol: I. The object for sending the reappropriation statement through this office is merely to secure the accuracy of the figures entered in it by the proposing office. Whether the statement is sent through this office or not, it is absolutely necessary for purposes of audit

Book Stall DEPARTMENT.



From C. Coyle Esquire
~~THE~~ COMPTROLLER,
MYSORE GOVT.

To H. V. Nanjundayya Esquire
THE SECY. TO GOVT. OF MYSORE,
Dept.

Dated

Despatched 7 December

Received

No. 3377.
BR No. 91

SUBJECT MATTER.

Stating that by work order No 7L 1318 dated 21st ultimo in re the payment of Rs 75 to Mr. C. Lankana Nair seem to require some modification

Keep pl
Myst. 1

audit
~~and it~~, that a copy of the reappropriation statement together with the order of sanction should be sent to this office by the sanctioning authority, which should insist on the preparation and submission of such statements strictly in accordance with rules. If this office is required to call for reappropriation statements after the expenditure is sanctioned and incurred instead of the heads of Departments forwarding them with their proposals as required by the rules, not only the work of this office will be considerably increased but the object for which the rules were framed will be frustrated. I may add here that the correct drawing up of the annual appropriation report depends entirely upon the strict compliance with the provisions of the financial rules by all departments and sanctioning authorities.

It has already been stated in this office No.6504/B&R116 of 20th May last that the charge in question was adjusted and not excluded from the accounts. Consequently Art: 162 Civil Account Code Vol: I is not applicable to the present case. I further beg to state that, Articles 161 & 162 C. A. C. Vol: I apply only to sanctioning authorities other than Government and are intended to obviate any postponing of payments of any sums really due by Government instead of being paid at the time they accrue.

In these circumstances I beg to submit that the Government Order under rererence seem to require modification.

I have the honor to be,

Sir,

Your most obedient servant,

H. Eagles

Offg: Comptroller.

Mysore Govt. Gen. & Rev. Secretariat,
Revenue Branch.

File No. (if any) and its date—

Office Draft.

Progs. of the Govt. of H. H. the Maharaja
of Mysore.

Read: *again*

G.O. No. 1318 of 21-11-03 appr
the action taken by the Comptroller
the Govt. of H. H. the Maharaja
Mysore in regard to the payment of
750 /- to Mr. C. Sankara Nair and
directing that the charge be noted aga
"Law and Justice" in the appropria
report for the year 1902-03.

Order:

Letter No. 3377/91 of 14th December
1903 from the Comptroller, stating that
as the payment above referred to was
made by the Bank of Madras, Madras,
on the 14th July last, it will be
debited in the accounts of his office
for the current year, and consequently
will not appear in the Appropria-
tion report for the year 1902-03.

Order:-

The Comptroller's Endorsement

's approved. and the charge will be
met from the allotment of Rs. 5000 pro-
made in the current year's Budget
under 10. A (6). ii Professional Establish
ments under Law and Justice

If, later on, the allotment above
named is found to fall short of re-
quirements, then the deficit may
be met by re-appropriation or
by a Special grant

Yrs
Pr Secretary
2/3/4

To

The Comptroller to the
Govt. of H. H. the Maharaja
of Mysore
Rajendra Vilas,
Bangalore

Comptd 5/3/04

3.-.04

Issue 1/c 5/3/04